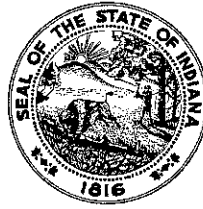


# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Local Units  
FROM: Brian Bailey *BB*  
RE: Gateway Debt Management Reporting Requirements  
DATE: November 7, 2011

The Department of Local Government Finance ("Department") is pleased to announce that the Gateway Debt Management application now is available on the Live Gateway website at <https://gateway.ifionline.org/login.aspx>!

Gateway Debt Management will modernize and streamline the way local units report debt. Once collected, debt information will be placed in a modern database and made available to all taxpayers online. For local officials, Gateway Debt Management brings significant streamlining of reporting requirements. A detailed report for each debt will be reported only once – upon issuance – and the details will be stored so that annual debt reports and worksheets can be almost fully automated. This automation process will involve, in subsequent years, verifying the information in Gateway instead of re-supplying it.

As a result, Gateway Debt Management will make much easier the annual submission of the civil debt worksheet during budget season, the annual March 1 debt report, and potentially, the debt portion of the annual financial report.

In order for the streamlining to be possible, we first need to fully populate the database with *existing* debt. **Each debt that has an outstanding balance must be reported through Gateway no later than March 1, 2012.** This will serve as the March 1 annual debt report. It replaces the previously used Excel format for this report, which will not be collected. Units without debt will need to use Gateway Debt Management to indicate that they are debt-free, also by March 1, 2012. Beginning January 1, 2012, new debt will be entered into Gateway in lieu of the traditional post-bond sale report and no further data entry will be required. A User Guide, Instructional Video, and other resources for Gateway Debt Management are available at <http://www.in.gov/dlgf/8918.htm>.

The same login and password that allowed you to access budget forms in Gateway will be used for Gateway Debt Management. For any user that has budget access (submit, edit, or read-only), those permissions have been transferred to the Debt Management application. Unlike budget forms, Indiana law permits the financial officer of a unit to designate others to submit the debt report on his behalf. As a result, the Department will permit the person with "submit" status to

delegate “submit” rights to other users. To add, modify, or remove rights for users, please fill out the delegation form found at [http://www.in.gov/dlgf/files/Limited\\_Delegation\\_of\\_Authority\\_for\\_Gateway\\_Fillable.pdf](http://www.in.gov/dlgf/files/Limited_Delegation_of_Authority_for_Gateway_Fillable.pdf) and send it to [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov).

During our outreach leading up to this launch, we have received numerous questions about the type of debt that should be reported through Gateway. Please use the guidelines below, which have been developed in collaboration with the State Board of Accounts, or refer to the Gateway Debt Management FAQs at [http://www.in.gov/dlgf/files/111107-FAQ-Gateway\\_Debt\\_Management.pdf](http://www.in.gov/dlgf/files/111107-FAQ-Gateway_Debt_Management.pdf):

- All publicly financed debt should be reported. This includes debt held by utilities, redevelopment commissions, fire departments, and other such enterprises affiliated with the unit of government. As mentioned before, multiple users may be delegated with submission rights, so people within these entities may submit debt reports at the direction of the fiscal officer for the unit.
- Debt from all repayment sources should be reported. This includes both debt secured by property tax and that secured by other sources (i.e., revenue bonds).
- All bonds must be reported.
- All loans must be reported, with the exception of Tax Anticipation Warrants and other Temporary Loans.
- Lease rentals that apply to real property (buildings and other permanent structures) must be reported. In addition, any piece of equipment that is under a lease-to-own arrangement must be reported. Short-term leases of equipment such as copiers and vehicles do not need to be reported.
- Full amortization schedules should be entered for all existing debt, including lines that pertain to payments made in the past. For leases, please enter the amortization schedule for the underlying bonds entered into by the building corporation. For a State Revolving Fund (SRF) loan, the amortization schedule should be based on the amount that has currently been drawn. If the loan is entered before being fully drawn, then the form should be updated when the next draw occurs.

Please direct questions to Deputy Commissioner Sarah Ancel at 317.234.4376 or [saancel@dlgf.in.gov](mailto:saancel@dlgf.in.gov).